2,10,298 cases filed up to the end of Meenam last, only 66,145 cases have so far been disposed of. The large quantity of work yet remaining to be done has to be pushed through as expeditiously as possible in the best interests of both the Jenmis and the Kudiyans. The additional temporary staff of Jenmikaram officers is therefore being continued and a sum of Rs. 66,745 has been provided in the Land Revenue budget for the Jenmikaram Settlement work. It is hoped that the work would be completed by the close of next year.

Survey.—The Sub-division survey of several acres of waste lands in the taluk of Pathanamthitta, Kunnathur, Kottarakara and Pathanapuram is pending completion. Meanwhile, large portions of unsurveyed minor circuits are already under occupation. This means loss of revenue to Government and it is proposed to appoint a temporary staff for the completion of the work. Provision has also been made for the continuance of the temporary establishment for checking Puduval Sub-division sketches, as also of the Survey school, Kottayam. Of about 2,800 acres of land that have so far been surveyed by the temporary staff in the Mannankandam valley, it has been ascertained that 875 acres are fit for paddy cultivation and 1,000 acres, dry lands easily convertible into wet lands.

10. *Taxes on Income.*—It is now 12 years since the Income-tax Regulation was brought into force. But, the revenue from that source has not shown any substantial improvement. In fact, the revenue during the last two years was even less than what it was during the previous 8 years. This fall is, no doubt, partly due to the present economic depression. There are, however, reasons to believe that there is some leakage of revenue owing to the inadequacy of the existing assessing agency. The present collectors of income-tax are the Dewan Peishkars, the Commissioner, Devicolam, the Assistant Dewan Peishkars and the Tahsildars. Saddled as these officers are with their multifarious functions, they find very little time to devote to their income-tax work. It is therefore proposed to appoint two full-time Collectors one for the Municipal towns of Trivandrum and Nagercoil and the other for Quilon and Alleppey. The two Collectors will be in charge of all assessment work in their jurisdiction except that relating to companies. The Dewan Peishkars will continue to attend to the assessment of companies within their respective jurisdictions and will also hear and dispose of appeals against the orders of the two new Collectors, as well as of the Assistant Dewan Peishkars. It is proposed to try this experiment for a year and watch results.

11. *Excise.*—It is proposed to retain next year also, the special temporary staff entertained in connection with the detection and prevention of smuggling of dutiable articles, especially of tobacco and beedi tobacco in the northern frontiers of the State. Provision has also been made for the continuance of the existing temporary staff for guarding the Arukutty, Piravom and Alwaye frontiers and for the compilation of trade statistics in the principal Customs houses and in the office of the Excise Commissioner.

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